

Lutheran Church of the Resurrection

Full Year					2017 Year to Date (YTD)			2018 Budget Notes
2018 Budget	2017 Budget	2018 Budget vs 2017 Budget		Nov YTD Actual	Nov YTD Budget	Actual vs Budget		
		\$	%					
\$ 500,000	\$ 520,000	\$ (20,000)	-3.8%	\$ 474,251	\$ 482,474	-1.7%	Target is to have expenses no greater than the estimated envelope giving.	
\$ 4,000	\$ 4,000	\$ -	0.0%	\$ 4,018	\$ 4,000	0.5%		
\$ 1,000	\$ 1,000	\$ -	0.0%	\$ 301	\$ 654	-54.1%		
\$ 5,000	\$ 5,000	\$ -	0.0%	\$ -	\$ 486	-100.0%		
\$ 3,000	\$ 2,000	\$ 1,000	50.0%	\$ 3,698	\$ 2,000	84.9%		
\$ 513,000	\$ 532,000	\$ (19,000)	-3.6%	\$ 482,267	\$ 489,613	-1.5%		
\$ 8,500	\$ 7,500	\$ 1,000	13.3%	\$ 8,450	\$ 6,026	40.2%		
\$ -	\$ -	\$ -	NA	\$ 3,962	\$ -	NA		
\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA		
\$ -	\$ -	\$ -	NA	\$ 2	\$ -	NA		
\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA		
\$ 8,500	\$ 7,500	\$ 1,000	13.3%	\$ 12,413	\$ 6,026	106.0%		
\$ 521,500	\$ 539,500	\$ (18,000)	-3.3%	\$ 494,680	\$ 495,640	-0.2%		
\$ 521,500	\$ 539,500	\$ (18,000)						
\$ 52,150	\$ 53,950	\$ (1,800)	-3.3%	\$ 45,892	\$ 46,488	-1.3%		
\$ 2,000	\$ 3,000	\$ (1,000)	-33.3%	\$ 693	\$ 2,750	-74.8%	Requested was \$3,000 for new curriculum being order (over 2 years) \$1,200, Carnival \$300, Bibles \$150, Christmas Program \$350, and CLC \$1,000.	
\$ 1,000	\$ 1,400	\$ (400)	-28.6%	\$ 952	\$ 1,283	-25.8%	Requested was \$1,400 for 13 Confirmants: Gowns \$450, Breakfast \$350, Cake \$50, Pictures \$200, Flowers \$100, and gifts \$250. In 2017, there were only 6 confirmants.	
\$ 500	\$ 600	\$ (100)	-16.7%	\$ 120	\$ 600	-79.9%	Requested was \$600 for Curriculum \$400 and Materials \$200	
\$ 200	\$ 500	\$ (300)	-60.0%	\$ 497	\$ 458	8.4%	Requested was \$500 for Books \$350 and DVDs \$150	
\$ 200	\$ 400	\$ (200)	-50.0%	\$ 166	\$ 400	-58.5%	Requested was \$400 for Cake/Materials \$100 and Curriculum \$300. Suggested cake is not needed.	
\$ 750	\$ 750	\$ -	0.0%	\$ 901	\$ 688	31.1%	As requested. 2017 actuals includes \$200 for Prof Faith Harpci for 4 Muslim Faith sessions, and about net of \$400 for CPR training (\$545 for training less \$145 reimbursements)	
\$ 200	\$ 400	\$ (200)	-50.0%	\$ 305	\$ 400	-23.7%	Requested was Materials \$400	
\$ 4,850	\$ 7,050	\$ (2,200)	-31.2%	\$ 3,634	\$ 6,579	-44.8%		
\$ 5,000	\$ 6,000	\$ (1,000)	-16.7%	\$ 3,757	\$ 5,500	-31.7%	Requested was \$6,000	
\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA	Requested was \$2,000. No longer having Saturday night service.	
\$ 100	\$ 200	\$ (100)	-50.0%	\$ 49	\$ 183	-73.3%	Requested was \$200 for something for Christmas services for the children.	
\$ 200	\$ 200	\$ -	0.0%	\$ 135	\$ 183	-26.7%	As requested.	
\$ 5,300	\$ 6,400	\$ (1,100)	-17.2%	\$ 3,940	\$ 5,867	-32.8%		
\$ 12,800	\$ 11,000	\$ 1,800	16.4%	\$ 9,815	\$ 10,600	-7.4%	As requested due to Houston Trip - more kids and chaperions (25)	

Church Membership													
Church Membership Activities	\$	400	\$	400	\$	-	0.0%	\$	(204)	\$	367	-155.6%	
Sunday Coffee	\$	150	\$	500	\$	(350)	-70.0%	\$	58	\$	458	-87.3%	
Total Church Membership	\$	550	\$	900	\$	(350)	-38.9%	\$	(146)	\$	825	-117.6%	
Church & Society	\$	200	\$	250	\$	(50)	-20.0%	\$	300	\$	250	20.0%	Requested \$300 for Racine Interfaith Coalition advertising of \$250. RIC gives back \$50 to LCR. Committee donates the \$50 back to RIC (this should come from benevolence funds). Plus \$50 for refreshments at Veterans program (suggest stopping this).
Misc Programs													
Stewardship	\$	200	\$	200	\$	-	0.0%	\$	63	\$	200	-68.4%	
Envelopes, Giving	\$	800	\$	800	\$	-	0.0%	\$	876	\$	800	9.5%	
Synod Assembly	\$	1,500	\$	2,700	\$	(1,200)	-44.4%	\$	1,334	\$	2,700	-50.6%	Assumes 3 people (including Pastor)
Evangelism	\$	3,000	\$	10,000	\$	(7,000)	-70.0%	\$	380	\$	9,167	-95.9%	
Misc Expenses	\$	200	\$	300	\$	(100)	-33.3%	\$	179	\$	275	-34.9%	
Organ/Piano Maintenance	\$	1,000	\$	800	\$	200	25.0%	\$	1,052	\$	800	31.5%	Pianos in Choir Room, Fellowship Hall, Educ. Room, and Loft tuned 1/year; Sanctuary tuned 2/year (\$80/each) total \$480/year. Organ \$800 every 2 years. Excludes unforeseen maintenance. 2017 spend includes tuning for organ and several pianos.
Total Misc Programs	\$	6,700	\$	14,800	\$	(8,100)	-54.7%	\$	3,884	\$	13,942	-72.1%	
Office Expense													
Office Supplies	\$	3,000	\$	4,700	\$	(1,700)	-36.2%	\$	2,832	\$	4,308	-34.3%	
Postage	\$	3,250	\$	4,000	\$	(750)	-18.8%	\$	3,124	\$	3,667	-14.8%	
Office Equipment/Computer	\$	13,000	\$	16,000	\$	(3,000)	-18.8%	\$	11,854	\$	14,667	-19.2%	Possibly purchase computer for new Pastor. Kim received new computer 11/2016 and Janice got a new printer also.
Kitchen Supplies	\$	700	\$	700	\$	-	0.0%	\$	1,152	\$	642	79.5%	2017 is over spent. New Coffee Maker at \$105 was part. They need to stay at budget.
Bank Fees	\$	1,000	\$	1,600	\$	(600)	-37.5%	\$	1,248	\$	1,467	-14.9%	Johnson Bank: Banking & Account Fees. Vanco: Auto-withdrawal of 22 giving units. Could increase if more people give on-line. 2018 will be moved to ECU.
Total Office Expense	\$	20,950	\$	27,000	\$	(6,050)	-22.4%	\$	20,210	\$	24,750	-18.3%	
TOTAL PROGRAMS	\$	51,350	\$	67,400	\$	(16,050)	-23.8%	\$	41,638	\$	62,813	-33.7%	

STAFF

Senior Pastor	Start January 16, 2018	99.04%											
Salary and Housing	\$	68,103	\$	32,688	\$	35,415	108.3%	\$	-	\$	25,304	-100.0%	For 2018 the Synod guidelines are \$68,762 which includes Base \$52,894 plus 30% or \$15,868 for Housing Allowance. Pastor Pahl elected \$46,762 for base and \$22,000 for housing still following Synod guidelines of a total of \$68,762. 23 of 24 pay periods.
Travel Allowance	\$	1,500	\$	1,000	\$	500	50.0%	\$	-	\$	833	-100.0%	Per Compensation Package
Tax Allowance	\$	-	\$	-	\$	-	NA	\$	-	\$	1,936	-100.0%	This is not part of Pastor's Package or Synod guidelines.
Medical/Dental premium Allowance	\$	8,015	\$	-	\$	8,015	NA	\$	-	\$	-	NA	Per Compensation Package, this is the premium that Pastor needs to pay for herself and her daughter to be covered under her husbands insurance. This is grossed up using 25% per the compensation package. Documentation is needed each year.
Pension	\$	9,014	\$	3,269	\$	5,745	175.8%	\$	-	\$	2,530	-100.0%	Includes Base Salary, Housing, FICA (Church Share only), and Premium Allowance
Medical & Dental Insurance	\$	-	\$	11,473	\$	(11,473)	-100.0%	\$	-	\$	9,832	-100.0%	For 2018, Pastor Pahl has choosen to waive both Medical and Dental coverage.
Other Insurance	\$	3,279	\$	1,308	\$	1,971	150.8%	\$	-	\$	1,012	-100.0%	Disability, Group Life, and Retiree Support
Supplemental Insurance	\$	-	\$	-	\$	-	NA	\$	-	\$	-	NA	
Business Expenses	\$	600	\$	600	\$	-	0.0%	\$	-	\$	500	-100.0%	Per Compensation Package.
Continuing Education	\$	1,000	\$	600	\$	400	66.7%	\$	-	\$	500	-100.0%	Per Compensation Package. This excludes the \$500 that is included for Sysnod Assembly (budgeted under Misc Programs)
Total Senior Pastor	\$	91,511	\$	50,937	\$	40,574	79.7%	\$	-	\$	42,448	-100.0%	

Director of Communications

Salary	\$	-	\$	15,000	\$	(15,000)	-100.0%	\$	5,063	\$	13,750	-63.2%	
Travel Expense	\$	-	\$	-	\$	-	NA	\$	-	\$	-	NA	
Total Director of Communications	\$	-	\$	15,000	\$	(15,000)	-100.0%	\$	5,063	\$	13,750	-63.2%	
Support Pastor													
Salary	\$	2,000	\$	5,000	\$	(3,000)	-60.0%	\$	8,164	\$	5,000	63.3%	\$200/Sunday for 10 weeks
Travel Expense	\$	-	\$	-	\$	-	NA	\$	249	\$	-	NA	
Total Support Pastor	\$	2,000	\$	5,000	\$	(3,000)	-60.0%	\$	8,413	\$	5,000	68.3%	
Director of Youth Ministry													
Salary	\$	20,400	\$	20,000	\$	400	2.0%	\$	18,333	\$	18,333	0.0%	Dori Rossmann
Youth Assistant	\$	800	\$	1,600	\$	(800)	-50.0%	\$	958	\$	1,467	-34.7%	Matt Nelson: 2018: avg 2 hrs/week at \$10/hr (0% incr.) for 40 weeks (Sept-May, excluding Lent). 2017: avg 4 hrs/week at \$10/hr (0% incr.) for 40 weeks.
Total Youth Director	\$	21,200	\$	21,600	\$	(400)	-1.9%	\$	19,291	\$	19,800	-2.6%	
Deacon													
Salary	\$	39,474	\$	62,294	\$	(22,820)	-36.6%	\$	79,153	\$	59,107	33.9%	
Pension/Insurance	\$	4,342	\$	6,852	\$	(2,510)	-36.6%	\$	11,873	\$	6,645	78.7%	
Continuing Education	\$	750	\$	750	\$	-	0.0%	\$	207	\$	688	-69.9%	
Supplemental Insurance	\$	3,300	\$	1,649	\$	1,651	100.1%	\$	-	\$	1,374	-100.0%	Need to add this back
Travel Expense	\$	1,500	\$	2,000	\$	(500)	-25.0%	\$	1,036	\$	1,833	-43.5%	2018: Lower per Deacon Janice's recommendation (email 11/14/17)
Business Expenses	\$	350	\$	500	\$	(150)	-30.0%	\$	180	\$	467	-61.4%	2018: Lower per Deacon Janice's recommendation (email 11/14/17)
Dental Premium	\$	-	\$	-	\$	-	NA	\$	-	\$	-	NA	
Total Deacon	\$	49,716	\$	74,045	\$	(24,329)	-32.9%	\$	92,449	\$	70,114	31.9%	
Music Staff													
Director of Traditional Worship	\$	15,606	\$	15,300	\$	306	2.0%	\$	14,025	\$	14,025	0.0%	J. Sodke
Organist - subs	\$	500	\$	500	\$	-	0.0%	\$	200	\$	458	-56.4%	
Revelation Band	\$	15,318	\$	20,024	\$	(4,706)	-23.5%	\$	16,980	\$	18,355	-7.5%	2018: Increase for Music of 2% at 75% of year for not playing in the summer
Band Subs	\$	5,106	\$	-	\$	5,106	NA	\$	1,975	\$	-	NA	2018: 25% of the year substitute for Revelation Band. Includes 2% increase.
Chancel Choir Director	\$	7,337	\$	7,193	\$	144	2.0%	\$	6,471	\$	6,474	0.0%	J. Sensig
Youth Choir	\$	1,750	\$	1,750	\$	-	0.0%	\$	1,604	\$	1,604	0.0%	Dee Bliss
Youth Choir Accompanist	\$	1,200	\$	1,200	\$	-	0.0%	\$	1,100	\$	1,100	0.0%	Lynette Jacobson
Flutist and Extra Music	\$	2,705	\$	2,652	\$	53	2.0%	\$	2,706	\$	2,431	11.3%	J. Nelson plus others.
Total Music Staff	\$	49,522	\$	48,619	\$	903	1.9%	\$	45,062	\$	44,448	1.4%	
Other Staff													
Financial Secretary	\$	13,331	\$	14,532	\$	(1,201)	-8.3%	\$	11,696	\$	13,416	4681.0%	Kim Saunders: 2018: avg 17 hrs/week at \$15.08/hr (2% incr.) for 52 weeks. 2017: avg 19 hrs/week at \$14.78/hr (2.5% incr.) for 52 weeks. 2016: \$14.42/hr.
Custodians	\$	33,288	\$	24,046	\$	9,242	38.4%	\$	30,550	\$	22,197	37.6%	Mark Henkel: 2018: avg 25 hrs/week at \$13.11/hr (2% incr.) for 52 weeks. 2017: avg 15 hrs/week at \$12.85/hr (0% incr.) for 52 weeks. Rebecca Arreola: 2018: avg 20 hrs/week at \$11.12/hr (2% incr.) for 52 weeks. 2017: avg 17 hrs/week at \$10.9/hr (1.9% incr.) for 52 weeks. 2016: \$10.7/hour. Del Alton: 2018: avg 8 hrs/week at \$11.25/hr (0% incr.) for 52 weeks. 2017: avg 7.5 hrs/week at \$11.25/hr (44.8% incr.) for 52 weeks. 2016: \$7.77/hour.
Staff Development	\$	400	\$	400	\$	-	0.0%	\$	254	\$	367	-30.9%	
Staff Contingency	\$	700	\$	700	\$	-	0.0%	\$	-	\$	642	-100.0%	
Projectionist	\$	1,000	\$	1,200	\$	(200)	-16.7%	\$	713	\$	1,100	-35.2%	Chuck Petrach
Parish Secretary	\$	20,147	\$	21,840	\$	(1,693)	-7.8%	\$	18,620	\$	20,160	-7.6%	Debbie Toff: 2018: avg 27 hrs/week at \$14.35/hr (2.5% incr.) for 52 weeks. 2017: avg 30 hrs/week at \$14/hr (15.5% incr.) for 52 weeks. 2016: \$12.12/hour.
Communications Secretary (Temporary)	\$	10,920	\$	-	\$	10,920	NA	\$	5,733	\$	-	NA	Heather Keszler: 2018: avg 15 hrs/week at \$14/hr (0% incr.) for 52 weeks. 2017: avg 15 hrs/week at \$14/hr (0% incr.) for 52 weeks.
Church - FICA/MED	\$	17,852	\$	14,229	\$	3,624	25.5%	\$	14,745	\$	13,132	12.3%	
Workers Compensation	\$	3,115	\$	2,994	\$	121	4.0%	\$	3,420	\$	2,994	14.2%	Confirmed by Jay W. for 2018

Total Other Staff	\$ 100,753	\$ 79,941	\$ 20,813	26.0%	\$ 85,731	\$ 74,006	15.8%
TOTAL STAFF 0% Cost of Living	\$ 314,702	\$ 295,142	\$ 19,560	6.6%	\$ 256,008	\$ 269,566	-5.0%

Facilities

Utilities

Electric	\$ 8,400	\$ 9,000	\$ (600)	-6.7%	\$ 8,395	\$ 8,452	-0.7%
Gas	\$ 8,000	\$ 12,000	\$ (4,000)	-33.3%	\$ 6,309	\$ 10,858	-41.9%
Telephone (and Internet)	\$ 5,000	\$ 5,976	\$ (976)	-16.3%	\$ 4,807	\$ 5,478	-12.2%
Water	\$ 800	\$ 800	\$ -	0.0%	\$ 782	\$ 800	-2.2%
Security	\$ 300	\$ 350	\$ (50)	-14.3%	\$ 263	\$ 342	-23.0%
Cell Phone	\$ 2,000	\$ 2,800	\$ (800)	-28.6%	\$ 1,761	\$ 2,539	-30.7%
City Assessment	\$ 4,500	\$ 3,900	\$ 600	15.4%	\$ 4,189	\$ 3,900	7.4%
Total Utilities	\$ 29,000	\$ 34,826	\$ (5,826)	-16.7%	\$ 26,506	\$ 32,370	-18.1%

We are in 3rd year of a 5 year contract with TDS.

Lead Pastor, Deacon and Dori have cell phones.

Church Maintenance

Insurance	\$ 14,821	\$ 15,143	\$ (322)	-2.1%	\$ 15,002	\$ 15,143	-0.9%
Snow Removal	\$ 4,000	\$ 5,000	\$ (1,000)	-20.0%	\$ 2,035	\$ 4,000	-49.1%
Maint. Supplies	\$ 4,000	\$ 2,500	\$ 1,500	60.0%	\$ 4,848	\$ 2,292	111.5%
Maintenance Contracts	\$ 3,500	\$ 4,300	\$ (800)	-18.6%	\$ 3,593	\$ 3,942	-8.8%
Building Repairs	\$ 7,500	\$ 6,000	\$ 1,500	25.0%	\$ 21,764	\$ 5,500	295.7%
Interest-Line of Credit	\$ -	\$ -	\$ -	NA	\$ 19	\$ -	NA
Total Church Maintenance	\$ 33,821	\$ 32,943	\$ 878	2.7%	\$ 47,260	\$ 30,876	53.1%
TOTAL FACILITIES	\$ 62,821	\$ 67,769	\$ (4,948)	-7.3%	\$ 73,767	\$ 63,246	16.6%

Nationwide: Commercial Umbrella, Commercial Property, Crime and General Liability. Annual premium confirmed by Jay W. for 2018

Pest Control, Elevator check, garbage disposal, Windows Cleaned (\$892 2 times a year). Will start cleaning windows in Spring only.

Must have \$7,500 for general wear/tear. Also asked the Narthex carpet in 2018 ("bump" is pronounced and safety/liability concern) using the separate account (\$12-15k) and resealing parking lot in 2019 (\$10-12k). Amounts are estimates.

Disbursements

Restricted Funds

Operating Fund Reserve	\$ 8,000	\$ 11,239	\$ (3,239)	-28.8%	\$ -	\$ 10,302	-100.0%
Facilities Fund Reserve	\$ 17,477	\$ 25,000	\$ (7,523)	-30.1%	\$ -	\$ 22,917	-100.0%
Facilities Maintenance	\$ 5,000	\$ 19,000	\$ (14,000)	-73.7%	\$ -	\$ 17,417	-100.0%
Medical/Dental Fund Reserve	\$ 10,000	\$ -	\$ 10,000	NA	\$ -	\$ -	NA
Line of Credit Payment	\$ -	\$ -	\$ -	NA	\$ -	\$ -	NA
Total Restricted Funds	\$ 40,477	\$ 55,239	\$ (14,762)	-26.7%	\$ -	\$ 50,636	-100.0%

TOTAL EXPENSES	\$ 521,500	\$ 539,500	\$ (18,000)	-3.3%	\$ 417,305	\$ 492,748	-15.3%
Income less Expense	\$ -	\$ -	\$ -	NA	\$ 77,375	\$ 2,892	2575.7%

Operating Income (Envelope Giving)	\$ 500,000	\$ 520,000	\$ (20,000)	-3.8%	\$ 474,251	\$ 482,474	-1.7%
Operating Expenses	\$ 481,023	\$ 484,261	\$ (3,238)	-0.7%	\$ 417,305	\$ 442,112	-5.6%
Net Operating Income/(Loss)	\$ 18,977	\$ 35,739	\$ (16,762)	-46.9%	\$ 56,946	\$ 40,361	41.1%